UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF VIRGINIA
NORFOLK DIVISION

JTH TAX, INC. d/b/a LIBERTY TAX SERVICE,

Plaintiff,

Civil No. 2:07cv170

v.

KENYA WHITAKER AND EASY SOFTWARE SOLUTIONS, LLC.,

Defendants.

Declaration of Rory Walters

Pursuant to 28 U.S.C. § 1746, I, Rory Walters, declare under penalty of perjury that the following statements are true and correct:

1. I am over the age of eighteen (18) years and am fully competent to testify to the matter stated in this declaration. This declaration is based upon my personal knowledge, Liberty's corporate and business records, and information available form Liberty's employees and agents.

2. I am the Controller for JTH Tax, Inc. d/b/a Liberty Tax Service ["Liberty"] and have held that position since July 2000.

3. As Controller for Liberty, I oversee the accounting department and the accounts receivables for all franchisees including Kenya Whitaker and Easy Software Solutions, LLC (collectively "Whitaker").

4. In my capacity as Controller, I also oversee the franchisee payments for royalties and accounts receivable balances from franchisees such as Whitaker.

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5. The attached is an accurate Debt Balance spreadsheet as of February 7, 2007. These spreadsheets are used to show the status of accounts and notes receivable as of the date indicated on such spreadsheet for Whitaker.

6. A detailed aged trial balance report is attached hereto and lists the payments applied to Whitaker's account.

7. I live in and work in Virginia Beach, Virginia and have two young children. Travel to Texas for a trial would be extremely inconvenient to me.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on this 18th day of May 2007.

Rory Walters

Easy Software Solutions, LLC (Kenya Whitaker) #2855
Debt Balances as of 02/07/07

Accounts Receivable

Unpaid Amount	Amount over 30 Days past due	
$ 12.35	$ -	(Paid 03/02/07)

Notes Receivable

Loan#	Unpaid Principal	Unpaid Interest as of 02/07/07	Amount over 30 Days past due
	$ -	$ -	$ -

Total Owed to Liberty	**$ 12.35**
Total Over 30 Days Due	**$ -**

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Liberty Tax Services
DETAIL HISTORICAL AGED TRIAL BALANCE
Receivables Management

Page: 1
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Ranges:
Customer ID: 2855 - 2855
Customer Class: First - Last
Salesperson ID: First - Last
Sales Territory: First - Last
FAC Approved $: First - Last
Account Type: Open Item
Customer Name: First - Last
Exclude: No Activity, Multicurrency Info
Customer: by Customer ID
Document: by Document Date

ZIP Code: First - Last
State: First - Last
Telephone: First - Last
Posting Date: First - 2/6/2007
Short Name: First - Last
Aging Date: 2/6/2007

* - Indicates an unposted credit document that has been applied.

Customer | Name | Account Type

Document Number	Description	Date	Amount	0-15 Days	16 - 30 Days	31- 90 Days	Over 91 Days
2855	Easy Software Solutions, LLC	Open Item					
FAC Approved $:		Salesperson:	Territory:				
INV013094	Fran Dep	7/1/2003	$5,000.00				$5,000.00
PYMNT006487	7/1/2003						($5,000.00)
PYMNT006487		7/1/2003	($5,000.00)				
INV013661	Fran Dep	7/30/2003	$10,000.00				$10,000.00
PYMNT006726	7/30/2003						($10,000.00)
PYMNT006726		7/30/2003	($10,000.00)				
INV006775001	INV006775	1/1/2004	$91.60				$91.60
CREDT06706	2/18/2004						($91.60)
INV017159	Minimum Royalty TX066	2/5/2004	$5,000.00				$5,000.00
PYMNT008564	2/23/2004						($5,000.00)
INV017917	Supp Mktg TX066	2/15/2004	$6,314.00				$6,314.00
CREDT06788	2/20/2004						($109.00)
CREDT07179	2/23/2004						($1,542.00)
CREDT07290	2/27/2004						($524.33)
CREDT07390	3/4/2004						($89.00)
CREDT07516	3/10/2004						($1,297.00)
CREDT07724	3/17/2004						($481.00)
CREDT07967	3/24/2004						($45.00)
CREDT08098	3/31/2004						($559.60)
CREDT08232	4/7/2004						($92.02)
CREDT08383	4/14/2004						($130.00)
CREDT08501	4/21/2004						($305.82)
PYMNT008565	2/23/2004						($86.05)
PYMNT009003	3/11/2004						($482.58)
PYMNT009168	3/22/2004						($91.60)
PYMNT009453	4/12/2004						($479.00)
CREDT06706	Payment from Fee Intercept	2/18/2004	($91.60)				
CREDT06788	Payment from Fee Intercept	2/20/2004	($109.00)				
CREDT07179	Payment from Fee Intercept	2/23/2004	($1,542.00)				
PYMNT008564		2/23/2004	($5,000.00)				
PYMNT008565		2/23/2004	($86.05)				
CREDT07290	Payment from Fee Intercept	2/27/2004	($524.33)				
CREDT07390	Payment from Fee Intercept	3/4/2004	($89.00)				
CREDT07516	Payment from Fee Intercept	3/10/2004	($1,297.00)				
PYMNT009003	Duplicate Check Number	3/11/2004	($482.58)				

Customer Name Account Type

Document Number	Type	Date	Amount	Discount	Writeoff	0-15 Days	16 - 30 Days	31- 90 Days	Over 91 Days
CREDT07724	Payment from Fee Intercept	3/17/2004	($481.00)						
PYMNT009168		3/22/2004	($91.60)						
CREDT07967	Payment from Fee Intercept	3/24/2004	($45.00)						
INV0020366	NCR 30% off coupons	3/24/2004	$391.50						$391.50
CREDT08501		4/21/2004							($391.50)
CREDT08098	Payment from Fee Intercept	3/31/2004	($559.60)						
FIN007551	Mar. 2004 Finance Charge	3/31/2004	$20.98						$20.98
CREDT08232		4/7/2004							($20.98)
CREDT08232	Payment from Fee Intercept	4/7/2004	($113.00)						
PYMNT009453		4/12/2004	($479.00)						
CREDT08383	Payment from Fee Intercept	4/14/2004	($130.00)						
CREDT08501	Payment from Fee Intercept	4/21/2004	($697.32)						
PYMNT009882		5/18/2004	($574.16)						
INV0022889	Release Fee Intercept Funds	6/4/2004	$574.16						$574.16
PYMNT009882		5/18/2004							($574.16)
INV0023015	NCR inv# 4892720400	6/18/2004	$391.50						$391.50
CREDT08978		6/24/2004							($391.50)
CREDT08978	Duplicate NCR invoice	6/24/2004	($391.50)						
INV0023425	May 2004 % Mktg TX066	7/5/2004	$38.10						$38.10
CREDT09218		8/2/2004							($38.10)
INV0023683	June 2004 % Mktg TX066	7/5/2004	$10.05						$10.05
CREDT09218		8/2/2004							($10.05)
CREDT09218	Payment from Fee Intercept	8/2/2004	($48.15)						
INV0025580	July 2004 % Mktg TX066	9/5/2004	$7.65						$7.65
CREDT09720		9/14/2004							($7.65)
INV0025887	Aug 2004 % Mktg TX066	9/5/2004	$46.10						$46.10
CREDT09720		9/14/2004							($46.10)
CREDT09720	Payment from Fee Intercept	9/14/2004	($53.75)						
INV0028001	October 5% MKG TX066	11/4/2004	$10.95						$10.95
CREDT10343		2/22/2005							($10.95)
FIN010771	Dec. 2004 Finance Charge	12/31/2004	$0.16						$0.16
CREDT10343		2/22/2005							($0.16)
FIN011120	Jan. 2005 Finance Charge	1/31/2005	$0.16						$0.16
CREDT10343		2/22/2005							($0.16)
ADV34997	ADV34997	2/5/2005	$395.98						$395.98
CREDT10343		2/22/2005							($395.98)
MRY38058	MRY38058	2/20/2005	$8,000.00						$8,000.00
PYMNT013576		3/1/2005							($8,000.00)
CREDT10343	Payment from Fee Intercept	2/22/2005	($3,190.50)						
PYMNT013576	Royalty	3/1/2005	($8,000.00)						
INV0028528	Transfer Credit to Note Paymnt	3/3/2005	$2,783.25						$2,783.25
CREDT10343		2/22/2005							($2,783.25)
ADV41084	ADV41084	3/5/2005	$1,257.64						$1,257.64
PYMNT014165		3/17/2005							($1,257.64)
CREDT10660	Payment from Fee Intercept	3/9/2005	($1,257.64)						
PYMNT014165	Feb 05% Adv TX066	3/17/2005	($1,257.64)						
PYMNT014399	ADV42475 - Mar 05 % Adv TX066	4/4/2005	($424.31)						

Customer Name Account Type

Document Number	Type	Date	Amount	Discount	Writeoff	0-15 Days	16 - 30 Days	31- 90 Days	Over 91 Days
ADV42475	ADV42475	4/5/2005	$424.31						$424.31
PYMNT014399		4/4/2005							($424.31)
INV0028736	ACH Credit Balance to Zee	5/4/2005	$56.16						$56.16
CREDT10660		3/9/2005							($56.16)
ADV44843	ADV44843	5/5/2005	$1,201.48						$1,201.48
CREDT10660		3/9/2005							($1,201.48)
ADV49205	ADV49205	6/5/2005	$13.50						$13.50
PYMNT015857		6/13/2005							($13.50)
ROY49204	ROY49204	6/5/2005	$37.80						$37.80
PYMNT015857		6/13/2005							($37.80)
PYMNT015857	May GRR - TX066	6/13/2005	($51.30)						
ADV50401	ADV50401	7/5/2005	$31.60						$31.60
PYMNT016829		8/5/2005							($31.60)
ROY50400	ROY50400	7/5/2005	$88.48						$88.48
PYMNT016829		8/5/2005							($88.48)
PYMNT016829	June GRR - TX066	8/5/2005	($120.08)						
ADV62145	ADV62145	11/5/2005	$7.50						$7.50
PYMNT018314		11/7/2005							($7.50)
ROY62144	ROY62144	11/5/2005	$21.00						$21.00
PYMNT018314		11/7/2005							($21.00)
PYMNT018314	OCT 05 % ROY/ADV TX066	11/7/2005	($28.50)						
ADV68298	ADV68298	2/5/2006	$431.85						$431.85
WEB9000000274		2/28/2006							($431.85)
ROY68297	ROY68297	2/5/2006	$1,209.18						$1,209.18
WEB9000000274		2/28/2006							($1,209.18)
WEB9000000274		2/28/2006	($1,641.03)						
ADV72073	ADV72073	3/5/2006	$1,808.43						$1,808.43
WEB8000000427		3/29/2006							($1,808.43)
ROY72072	ROY72072	3/5/2006	$5,063.59						$5,063.59
WEB8000000427		3/29/2006							($5,063.59)
WEB8000000427		3/29/2006	($6,872.02)						
ADV73949	ADV73949	4/5/2006	$783.47						$783.47
PYMNT024944		4/28/2006							($4.19)
PYMNT025490		5/8/2006							($779.28)
ROY73948	ROY73948	4/5/2006	$2,193.72						$2,193.72
PYMNT025490		5/8/2006							($2,193.72)
PYMNT024944	LTS Online Tax Returns Rebate	4/28/2006	($4.19)						
ADV78144	ADV78144	5/5/2006	$906.75						$906.75
PYMNT026199		5/31/2006							($906.75)
ROY78143	ROY78143	5/5/2006	$2,538.90						$2,538.90
PYMNT026199		5/31/2006							($2,538.90)
PYMNT025490	MAR 06 % ROY/ADV TX066	5/8/2006	($2,973.00)						
PYMNT026199	APRIL GRR TX066	5/31/2006	($3,445.65)						
ADV80598	ADV80598	6/5/2006	$46.60						$46.60
PYMNT026660		7/5/2006							($46.60)
ADV84076	ADV84076	7/5/2006	$155.58						$155.58
PYMNT026669		7/5/2006							($155.58)
PYMNT026660	MAY & JUNE ADV TX066	7/5/2006	($63.79)						
PYMNT026669	June 06 % ROY/ADV TX066	7/5/2006	($574.00)						
ROY84075	ROY84075	7/5/2006	$435.61						$435.61
PYMNT026660		7/5/2006							($17.19)
PYMNT026669		7/5/2006							($418.42)
ADV86840	ADV86840	8/5/2006	$22.65						$22.65
WEB8000000922		8/8/2006							($22.65)

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DETAIL HISTORICAL AGED TRIAL BALANCE
Receivables Management

Customer Name Account Type

Document Number	Type	Date	Amount	Discount	Writeoff	0-15 Days	16 - 30 Days	31- 90 Days	Over 91 Days
ROY86839	ROY86839	8/5/2006	$63.42						$63.42
WEB8000000922		8/8/2006							($63.42)
WEB8000000922		8/8/2006	($86.07)						
ADV89928	ADV89928	9/5/2006	$6.00						$6.00
WEB9000000963		9/13/2006							($6.00)
ROY89927	ROY89927	9/5/2006	$16.80						$16.80
WEB9000000963		9/13/2006							($16.80)
WEB9000000963		9/13/2006	($22.80)						
ADV93651	ADV93651	10/5/2006	$7.75						$7.75
WEB8000001073		10/16/2006							($7.75)
ROY93650	ROY93650	10/5/2006	$21.70						$21.70
WEB8000001073		10/16/2006							($21.70)
WEB8000001073		10/16/2006	($29.45)						
ADV95434	ADV95434	11/5/2006	$8.85						$8.85
WEB00001091		11/8/2006							($8.85)
ROY95433	ROY95433	11/5/2006	$24.78						$24.78
WEB00001091		11/8/2006							($24.78)
CCF00000038	CCF00000038	11/8/2006	$0.68					$0.68	
WEB00001091		11/8/2006						($0.68)	
WEB00001091		11/8/2006	($34.31)						
ADV105439	ADV105439	2/5/2007	$3.25			$3.25			
ROY105438	ROY105438	2/5/2007	$9.10			$9.10			

Contact: 2855 TX ( ) - Ext.
Terms: Due Upon Receipt
Credit: None

	Amount	0-15 Days	16 - 30 Days	31- 90 Days	Over 91 Days
Totals:	$12.35	$12.35	$0.00	$0.00	$0.00
1 Customer(s) Grand Totals:	$12.35	$12.35	$0.00	$0.00	$0.00